eMARS

Federal Fund Financial Balances
Conversion from MARS to eMARS
Data Preparation and Cleansing

November 7 & 8, 2005

Financial Conversion Objectives

- To dispose of Federal Fund cash balances identified with inactive grants that will not be converted from MARS to eMARS
- To convert accurate Federal Fund cash balances from MARS to eMARS in the context of the grants to which they apply.

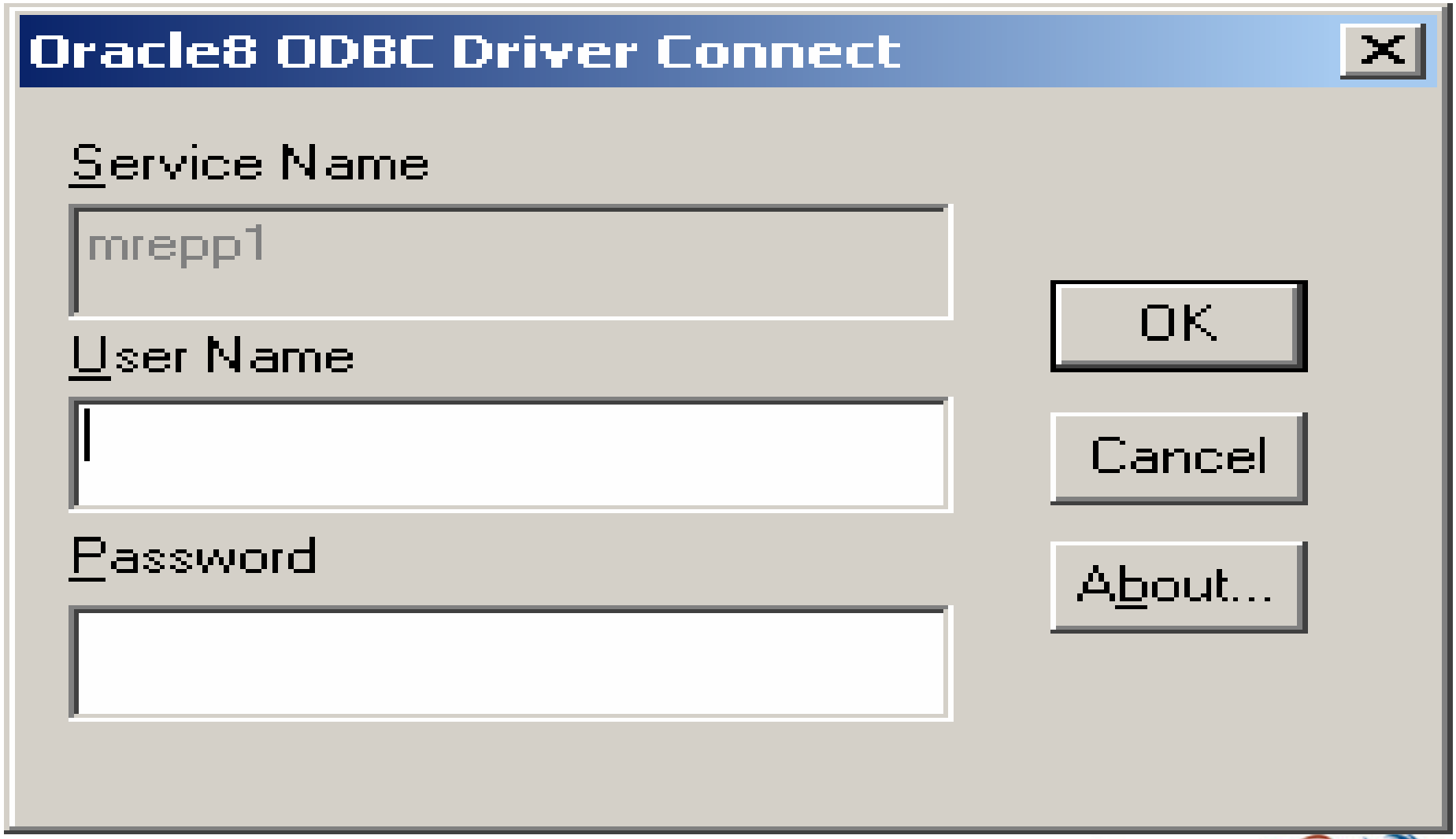
Conversion Analysis Database

- ProjCash3.mdb - Access® 2000 format
- ProjCash3_97.mdb - Access® 97 format

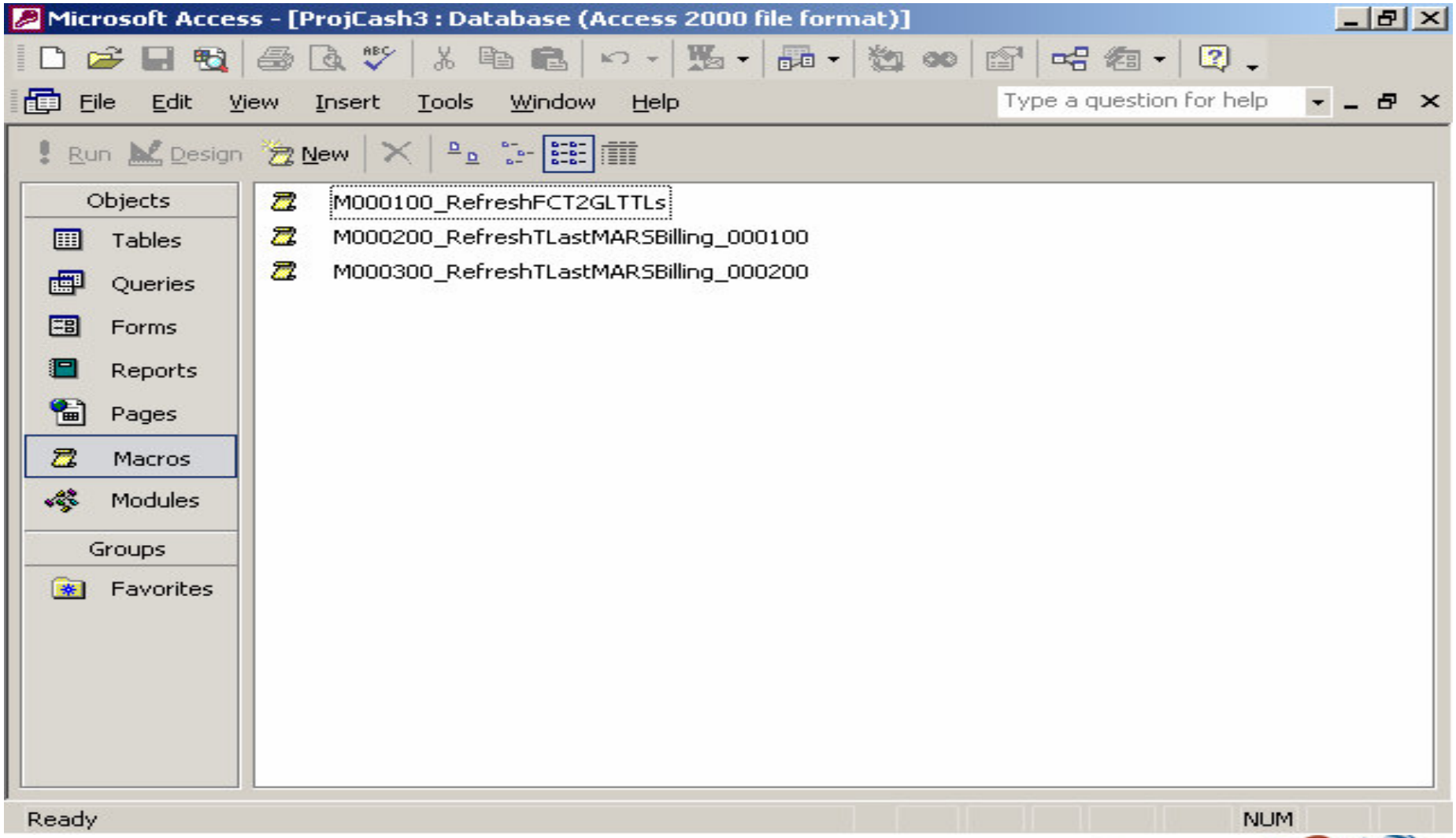
Finding the Database

- http://finance.ky.gov/internal/emars
- Cost Accounting

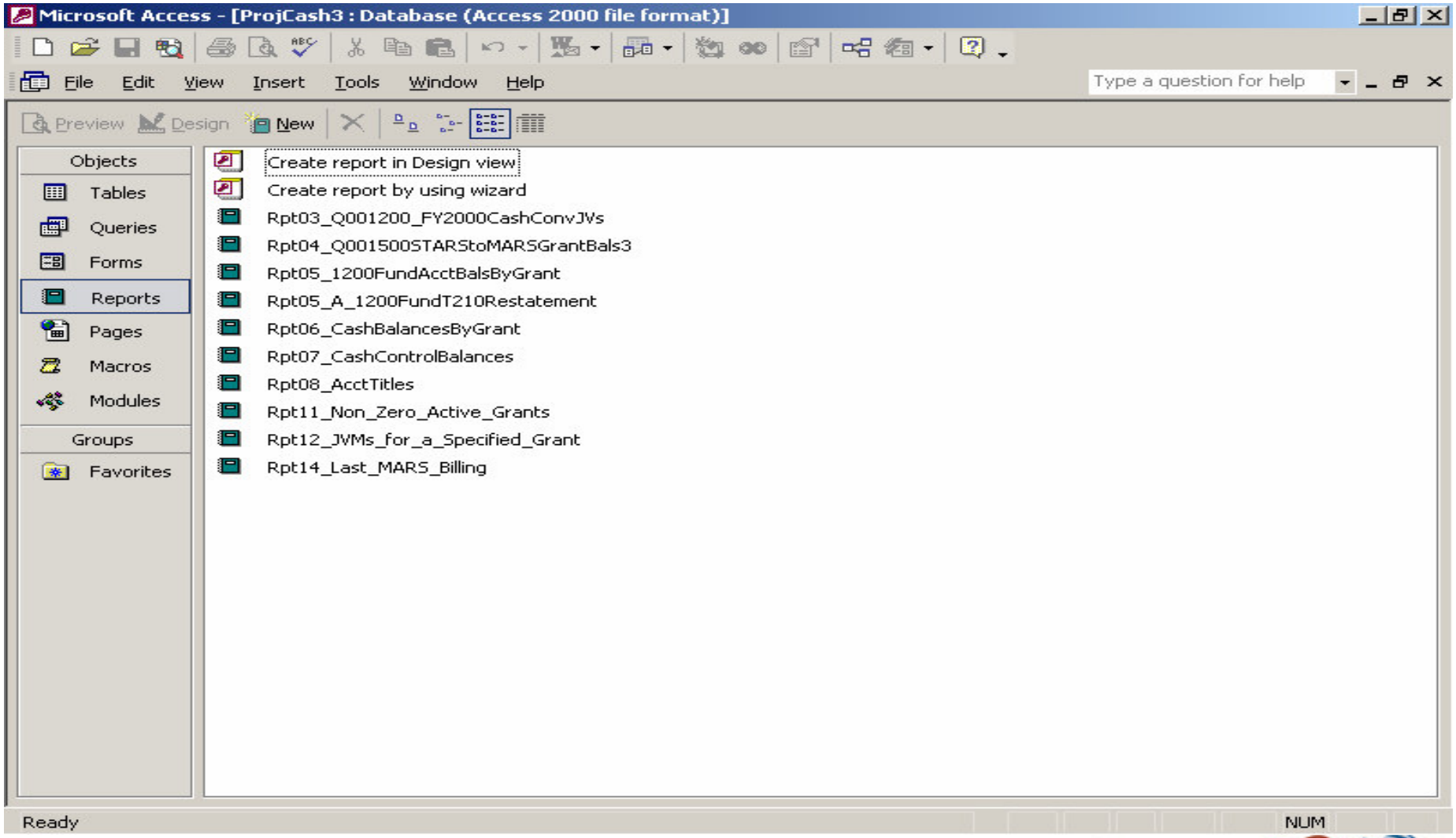
Logging In to MRDB



Database Macros



Database Reports



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Work Plan

- 11/30/05 – Identify active grants to be converted (step 1)
- 12/9/05 – Add a record to T_GrantstoConvert for each active grant that will be converted (step 2)
- 6/30/06 – Maintain table T_GrantstoConvert (step 3)
- 12/31/05 – For grants that will not be converted, dispose of cash balances (step 4)
- 6/15/06 – For grants that will be converted, record corrections to “out-of-balance” conditions (step 5)
- 6/15/06 – For grants that will be converted, clean up cash and related nominal balances (step 6)

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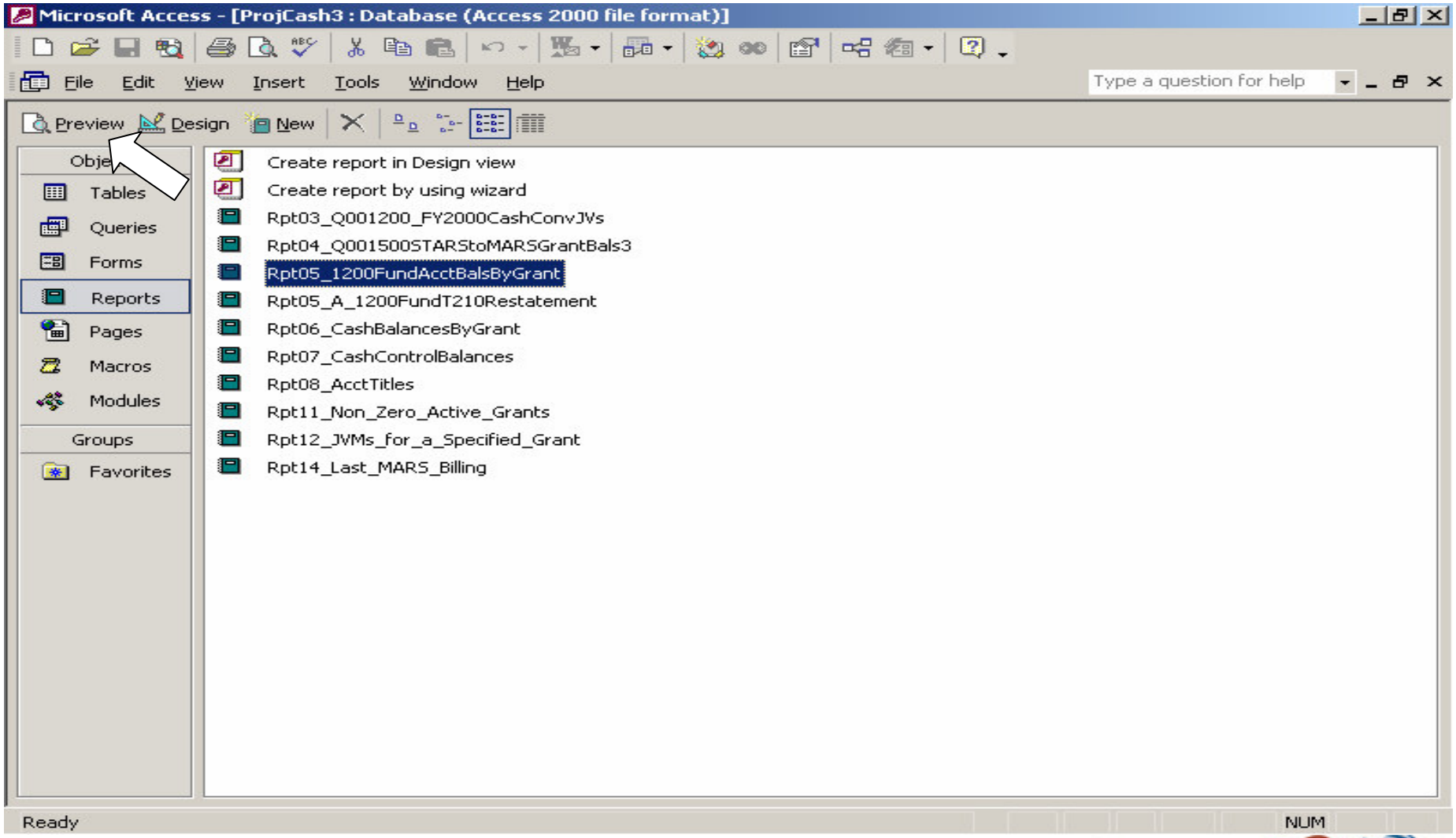
Conversion Criteria

- Active grants
  - All grants with financial activity during budget fiscal year 2005 or later (exclusive of transactions required by this guide)
- Any other grant for which your agency's accountability to the grantor has not yet expired
- Exceptions on the basis of sound reasons from grant accountants

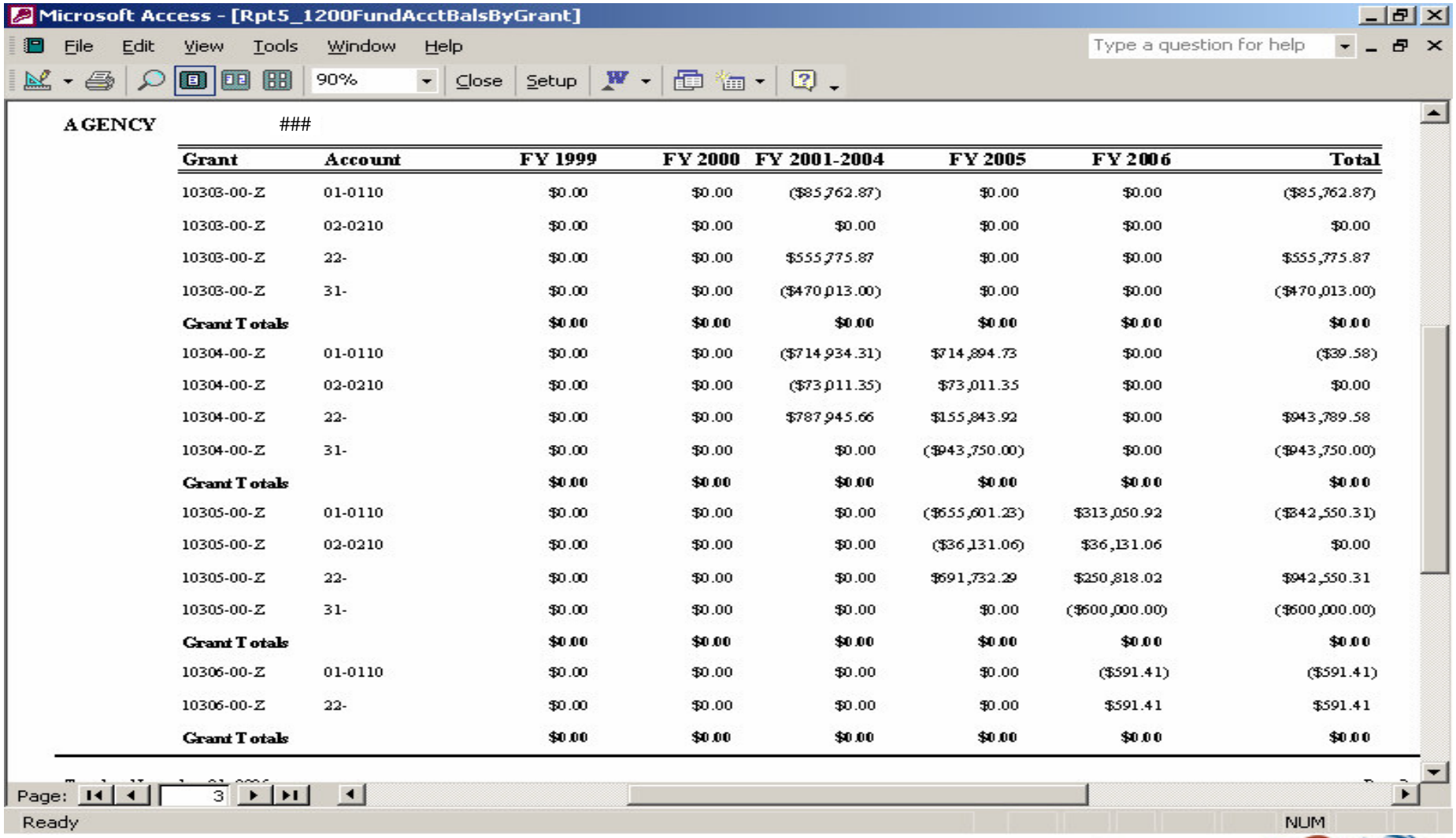
Criteria for Conversion Exclusion

- Inactive grants
  - all grants with no financial activity since fiscal 2004 or earlier (transactions required by this cleansing activity excluded)
- Any other grant for which your agency's accountability to the grantor has expired
- Exceptions based on sound reasons from grant accountants

Identifying Active Grants (Step 1)



Identifying Active Grants (Step 1)



AGENCY ###

Grant	Account	FY 1999	FY 2000	FY 2001-2004	FY 2005	FY 2006	Total
10303-00-Z	01-0110	$0.00	$0.00	($85,762.87)	$0.00	$0.00	($85,762.87)
10303-00-Z	02-0210	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
10303-00-Z	22-	$0.00	$0.00	$555,775.87	$0.00	$0.00	$555,775.87
10303-00-Z	31-	$0.00	$0.00	($470,013.00)	$0.00	$0.00	($470,013.00)
Grant Totals		**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
10304-00-Z	01-0110	$0.00	$0.00	($714,934.31)	$714,894.73	$0.00	($39.58)
10304-00-Z	02-0210	$0.00	$0.00	($73,011.35)	$73,011.35	$0.00	$0.00
10304-00-Z	22-	$0.00	$0.00	$787,945.66	$155,843.92	$0.00	$943,789.58
10304-00-Z	31-	$0.00	$0.00	$0.00	($943,750.00)	$0.00	($943,750.00)
Grant Totals		**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
10305-00-Z	01-0110	$0.00	$0.00	$0.00	($655,601.23)	$313,050.92	($342,550.31)
10305-00-Z	02-0210	$0.00	$0.00	$0.00	($36,131.06)	$36,131.06	$0.00
10305-00-Z	22-	$0.00	$0.00	$0.00	$691,732.29	$250,818.02	$942,550.31
10305-00-Z	31-	$0.00	$0.00	$0.00	$0.00	($600,000.00)	($600,000.00)
Grant Totals		**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
10306-00-Z	01-0110	$0.00	$0.00	$0.00	$0.00	($591.41)	($591.41)
10306-00-Z	22-	$0.00	$0.00	$0.00	$0.00	$591.41	$591.41
Grant Totals		**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**

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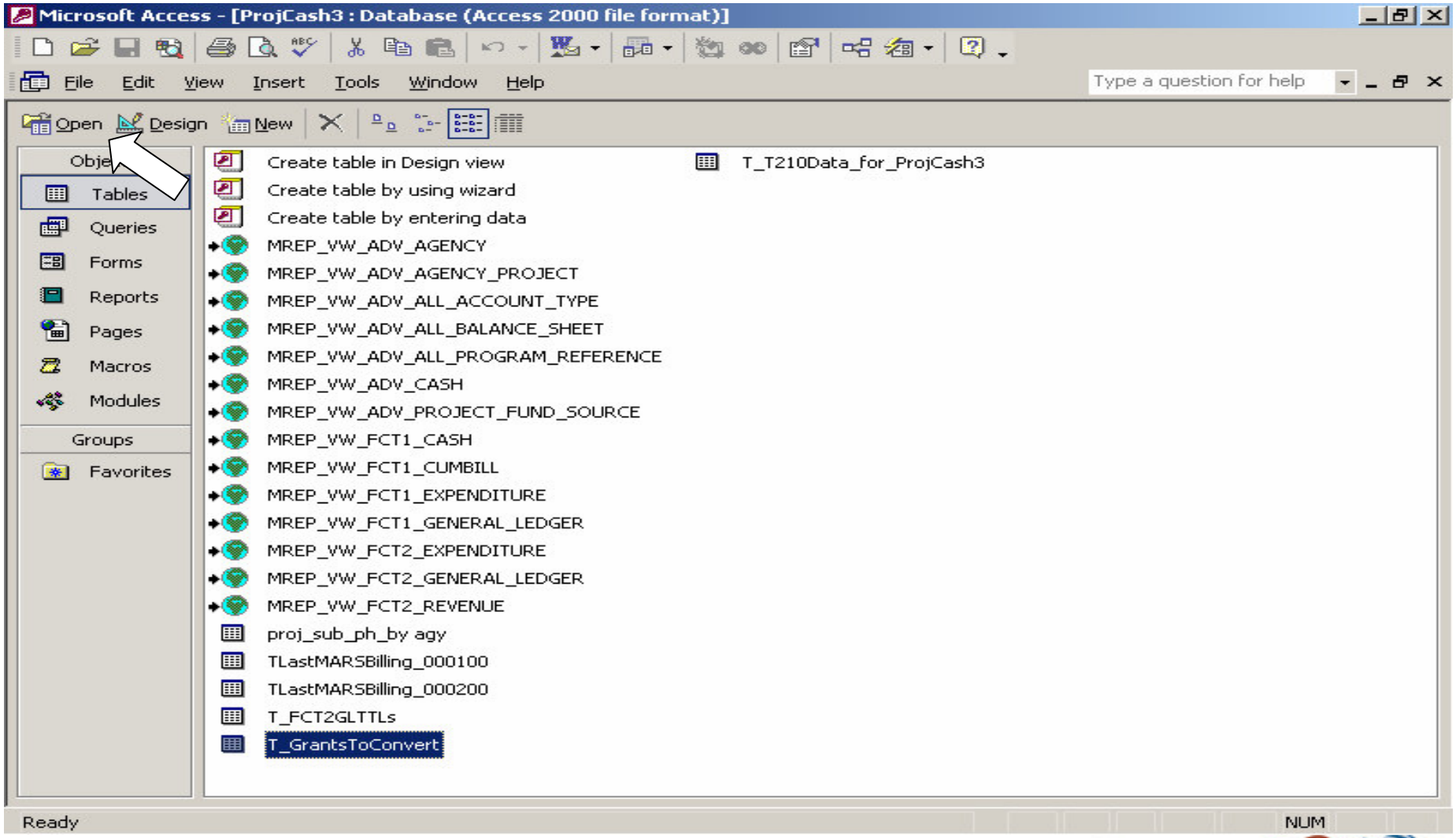
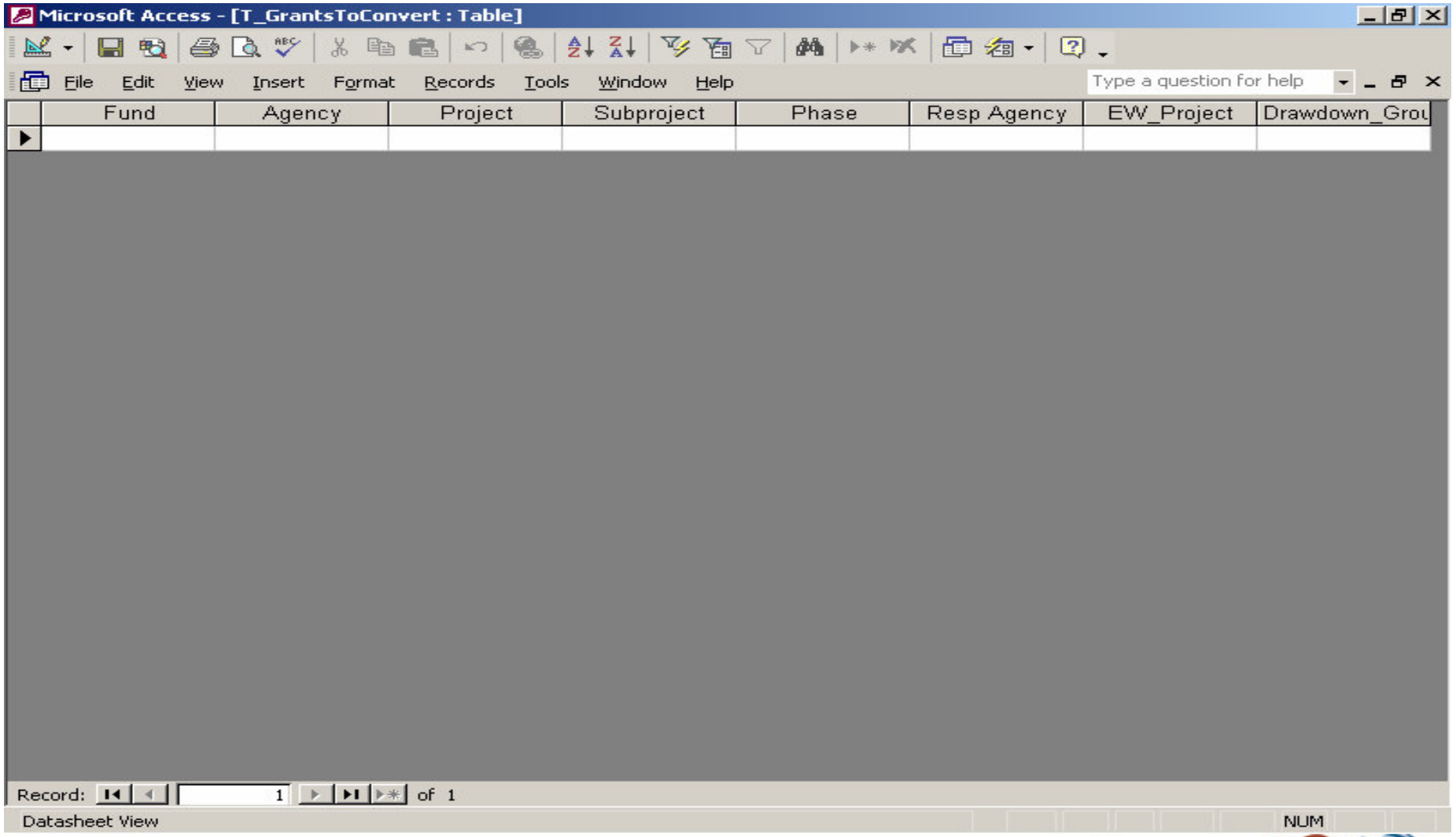
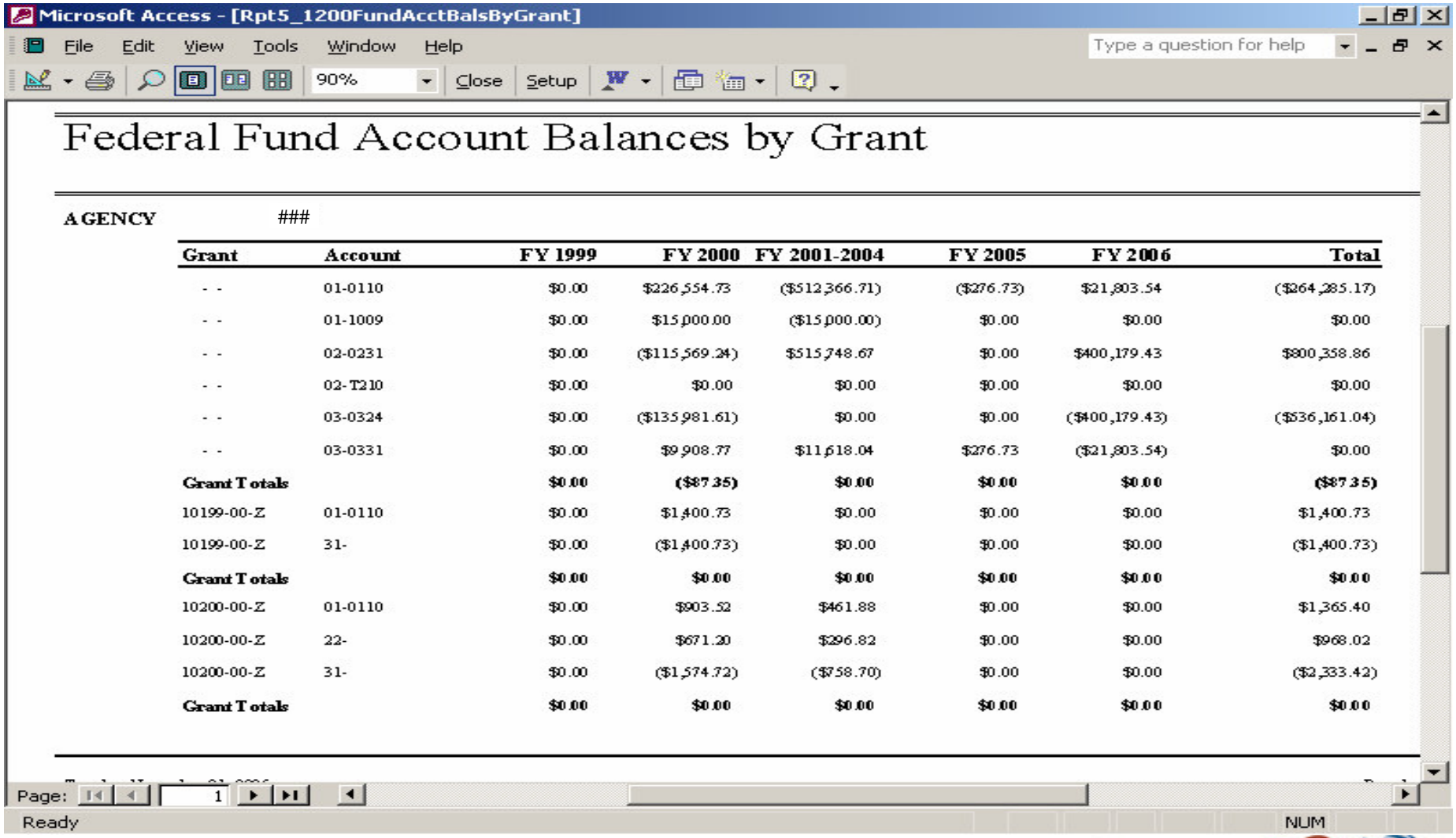
T_GrantsToConvert Table (Step 2)



T_GrantsToConvert Table (Step 2)



Inactive Grants' Cash Bals (Step 4)



Federal Fund Account Balances by Grant

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Grant	Account	FY 1999	FY 2000	FY 2001-2004	FY 2005	FY 2006	Total
- -	01-0110	$0.00	$226,554.73	($512,366.71)	($276.73)	$21,803.54	($264,285.17)
- -	01-1009	$0.00	$15,000.00	($15,000.00)	$0.00	$0.00	$0.00
- -	02-0231	$0.00	($115,569.24)	$515,748.67	$0.00	$400,179.43	$800,358.86
- -	02-T210	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
- -	03-0324	$0.00	($135,981.61)	$0.00	$0.00	($400,179.43)	($536,161.04)
- -	03-0331	$0.00	$9,908.77	$11,618.04	$276.73	($21,803.54)	$0.00
Grant Totals		**$0.00**	**($87.35)**	**$0.00**	**$0.00**	**$0.00**	**($87.35)**
10199-00-Z	01-0110	$0.00	$1,400.73	$0.00	$0.00	$0.00	$1,400.73
10199-00-Z	31-	$0.00	($1,400.73)	$0.00	$0.00	$0.00	($1,400.73)
Grant Totals		**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
10200-00-Z	01-0110	$0.00	$903.52	$461.88	$0.00	$0.00	$1,365.40
10200-00-Z	22-	$0.00	$671.20	$296.82	$0.00	$0.00	$968.02
10200-00-Z	31-	$0.00	($1,574.72)	($758.70)	$0.00	$0.00	($2,333.42)
Grant Totals		**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**

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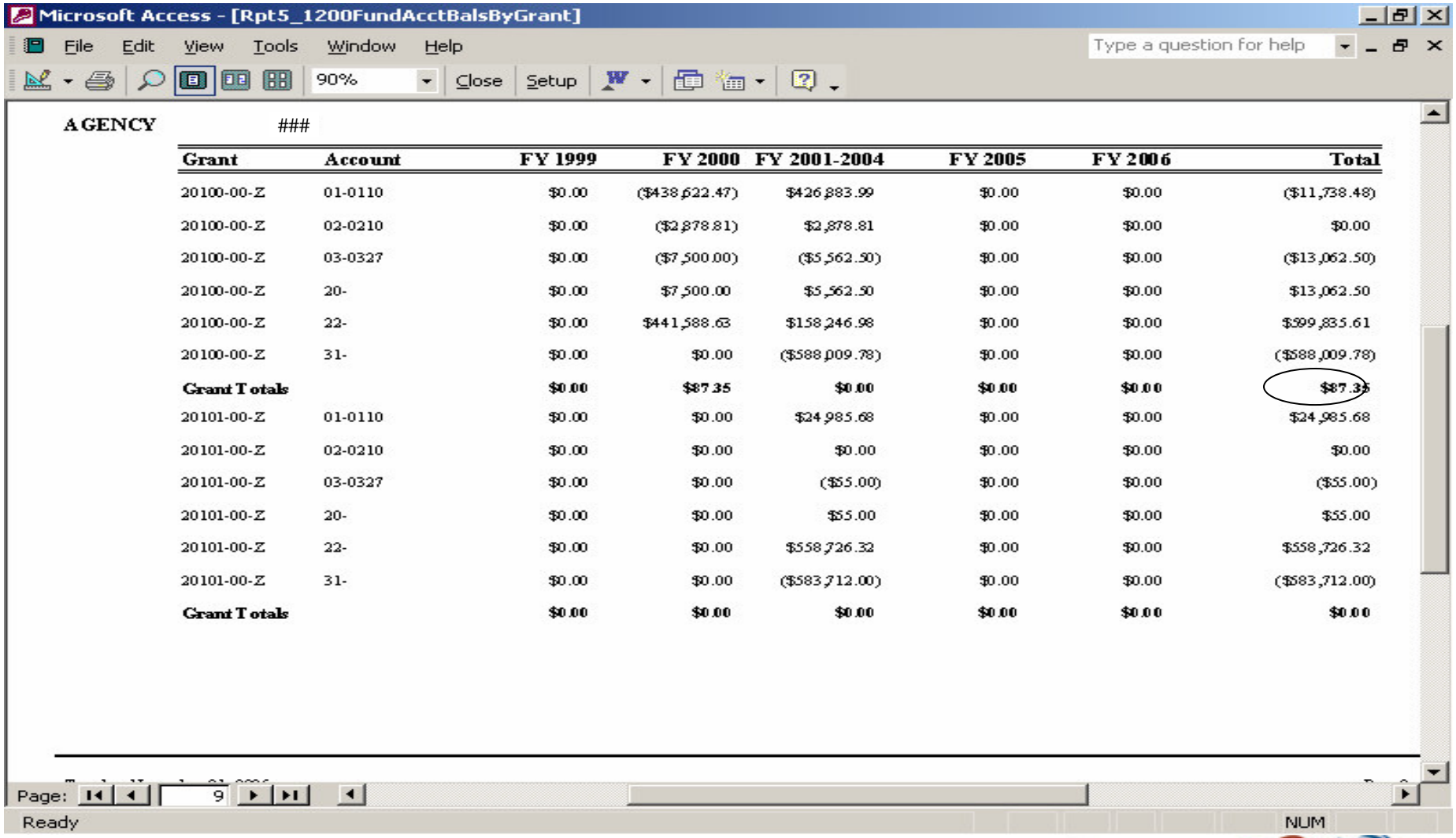
Inactive Grants' Cash Bals (Step 4)

- Consolidate balances in a "clearing account" (CASHC LR Z)
- Eliminate the clearing account's balance against a state fund

"Out-of-Balance" Grants (Step 5)



Microsoft Access - [Rpt5_1200FundAcctBalsByGrant]

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Grant	Account	FY 1999	FY 2000	FY 2001-2004	FY 2005	FY 2006	Total
20100-00-Z	01-0110	$0.00	($438,622.47)	$426,883.99	$0.00	$0.00	($11,738.48)
20100-00-Z	02-0210	$0.00	($2,878.81)	$2,878.81	$0.00	$0.00	$0.00
20100-00-Z	03-0327	$0.00	($7,500.00)	($5,562.50)	$0.00	$0.00	($13,062.50)
20100-00-Z	20-	$0.00	$7,500.00	$5,562.50	$0.00	$0.00	$13,062.50
20100-00-Z	22-	$0.00	$441,588.63	$158,246.98	$0.00	$0.00	$599,835.61
20100-00-Z	31-	$0.00	$0.00	($588,009.78)	$0.00	$0.00	($588,009.78)
Grant Totals		**$0.00**	**$87.35**	**$0.00**	**$0.00**	**$0.00**	**$87.35**
20101-00-Z	01-0110	$0.00	$0.00	$24,985.68	$0.00	$0.00	$24,985.68
20101-00-Z	02-0210	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
20101-00-Z	03-0327	$0.00	$0.00	($55.00)	$0.00	$0.00	($55.00)
20101-00-Z	20-	$0.00	$0.00	$55.00	$0.00	$0.00	$55.00
20101-00-Z	22-	$0.00	$0.00	$558,726.32	$0.00	$0.00	$558,726.32
20101-00-Z	31-	$0.00	$0.00	($583,712.00)	$0.00	$0.00	($583,712.00)
Grant Totals		**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**

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Ready NUM

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“Out-of-Balance” Grants (Step 5)

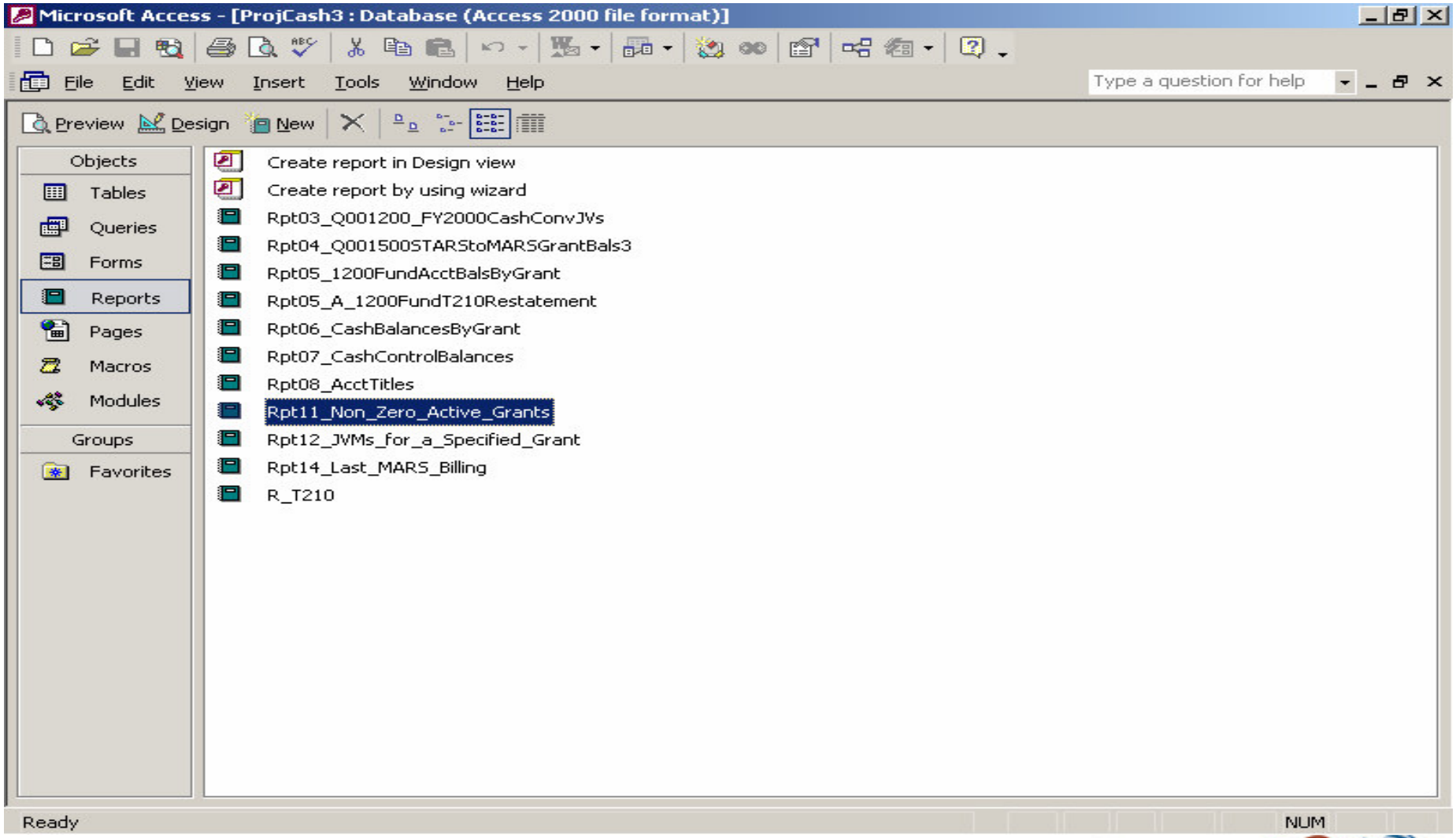
- Typical cause – JVM without a project on the cash line

Project/Sub-project/Phase	Account Type	Balance Sheet Account	Object (or Revenue Source)	Line Amount
	01	0110		$5000
12345-12-Z	22		E111	($4300)
12345-12-Z	22		E121	($300)
12345-12-Z	22		E122	($200)
12345-12-Z	22		E123	($200)

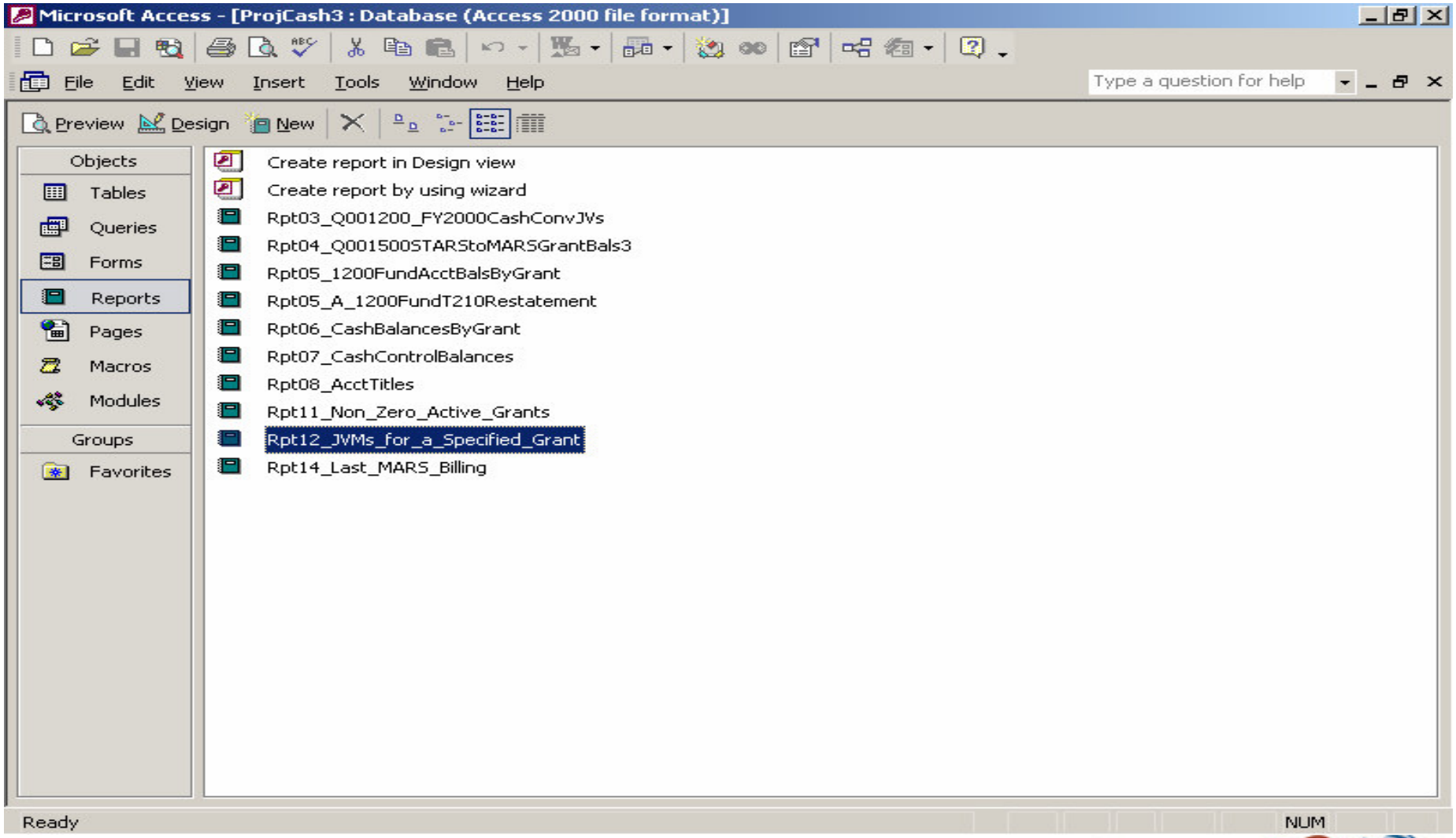
“Out-of-Balance” Grants (Step 5)

- Procedure for searching for causes
  - Active Grants with Non-Zero Totals *report*
  - JVMs for a Specified Grant *report*
  - Q_JVMs_UserSpecified *query*

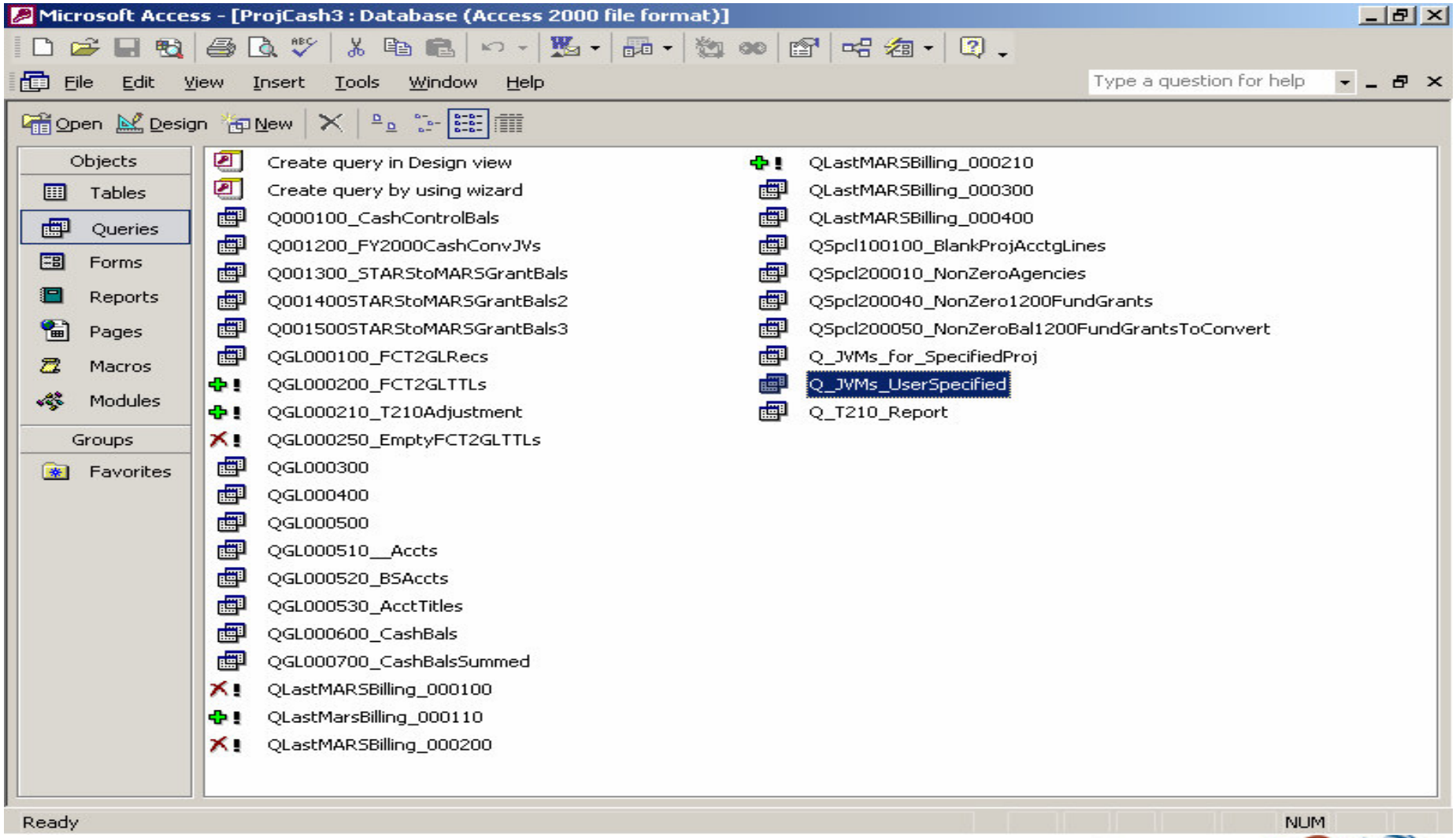
“Out-of-Balance” Grants (Step 5)



“Out-of-Balance” Grants (Step 5)



“Out-of-Balance” Grants (Step 5)



Help Resource

- Fred Hill
  - (502) 573-6806 extension 3462
  - Fred.Hill3@ky.gov

Year-End & New Year Processes

- MARS final Project Billing – July 7, 2006 (Friday)
  - JVMs processed
  - REs & C1s not processed

Year-End & New Year Processes

- Effects on Grant Accountants
  - Manually create eMARS Cash Receipt documents to record reimbursements of FY06 activity
  - Report eMARS FY07 revenue resulting from MARS FY06 activity as a Receivable in CAFR Closing Package
- Final MARS Project Billing report intended to help with above